



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 09
09th October 2024

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.139/2024/TD.

Dated, Thiruvananthapuram, 9th October, 2024

23rd Kanni, 1200.

S. R. O. No. 911/2024

In exercise of the powers conferred by sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (12 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No. 74/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 372/2017 in the Kerala Gazette



Extraordinary No. 1362 dated 30th June, 2017, namely: -

AMENDMENT

In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force on the 10th day of October, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) the Government of Kerala, have notified the categories of supply of goods or services or both on which the tax shall be paid on reverse charge basis as per the notification issued under G.O. (P) No.74/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 372/2017 in the Kerala Gazette Extraordinary No.1362 dated 30th June, 2017. Now, on the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to include the service by way of renting of any property other than residential dwelling by an unregistered person to a registered person under the said category of supply.

The notification is intended to achieve the above object.

